

EXHIBIT B

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KURTZMAN CARSON CONSULTANTS

Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC.
Case No.: 05-44640 (Jointly Administered under Case No. 05-44481)
Court: UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

ATTACHMENT TO ADMINISTRATIVE EXPENSE CLAIM FORM
FOR CLARION CORPORATION OF AMERICA

1. Description

In accordance with the Bankruptcy Court's Notice of (A) Order Approving Modifications to First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-In-Possession and (B) Occurrence of Effective Date (the "Notice of Effective Date") and the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors and Debtors-In-Possession (As Modified) (the "Modified Plan"), Clarion Corporation of America ("Clarion") files this Administrative Expense Claim Form evidencing a claim against Delphi Automotive Systems, LLC ("Delphi" or "Debtor") and requesting for payment of the Total Administrative Claim, as defined herein (the "Administrative Claim Request").

Pursuant to Section 9(a) of the Notice of Effective Date, Clarion hereby requests payment of its Administrative Claim in the amount of not less than \$250,919.86 (the "Total Administrative Claim"). The Total Administrative Claim includes an amount of \$246,281.88 due and owing by the Debtor to Clarion for unpaid goods received by the Debtor from Clarion from June 1, 2009 through October 6, 2009 (the "Post-June 2009 Claim") and an amount of \$4,637.98 due and owing by the Debtor to Clarion for unpaid goods received by the Debtor from Clarion from October 2008 through June 1, 2009 (the "Pre-June 2009 Claim"). A summary of the invoices evidencing the Post-June 2009 Claim and the Pre-June 2009 Claim is attached hereto as Exhibit A.

By filing this Administrative Claim Request, Clarion does not waive any rights to seek other and further additions to its administrative claim (and related relief from the Bankruptcy Court), including, without limitation, interest, attorney fees, additional fees, costs, expenses, advances, assessments, charges or penalties, and any other amounts which were incurred, accrued, or arose on or after October 8, 2005 (the "Petition Date"), as of or to and including the Effective Date, and thereafter.

2. Reservations of Rights and Defenses

Clarion reserves the right to supplement or amend this Administrative Claim Request for the purpose of including specific or additional sums for its administrative claim, and to state a total amount that is or would be owed by the Debtor to Clarion as of the effective date of an assumption and/or assignment of any executory contract to which Clarion is a party, any plan of reorganization or liquidation in this case, the date of any distribution or payment with respect to any portion of this claim, or any other appropriate date(s).

Clarion respectfully does not necessarily consent to, and reserves the right to object to, the exercise of jurisdiction by the Bankruptcy Court over any and all aspects of, and/or any proceedings relating to any subject of, this Administrative Claim Request. Also, without limiting the generality of the foregoing, Clarion respectfully retains and reserves any and all rights it otherwise may have to (a) object and not submit to the jurisdiction of the Bankruptcy Court for any particular purpose, matter, or proceeding, (b) seek entry of final orders in non-core matters only after a *de novo* review by a District Judge, (c) trial by jury on any issue so triable in any contested matter or adversary proceeding arising in or related to the Debtor's bankruptcy case, or (d) request that the District Court withdraw the reference in any matter or proceeding subject to mandatory or discretionary withdrawal. Further, Clarion retains and reserves any rights, claims, actions, setoffs, or recoupments to which it is or may be entitled, in law or in equity, with respect to the Debtor or its assets in the subject case.

Clarion retains and reserves any and all rights, claims, actions, and remedies it has or may have with respect to all entities other than the Debtor. Without limiting the generality of the foregoing, Clarion reserves the right to seek and obtain payment of any amounts included within the scope of this Administrative Claim Request for which any entity agrees to pay or otherwise becomes liable in connection with or after a transaction approved by the Bankruptcy Court (including, without limitation, GM Components¹, Parnassus, and their respective affiliates pursuant to the Master Disposition Agreement and the Modified Plan as such may be further amended, or a Successful Bidder in an alternative transaction).

Further, Clarion reserves the right to amend, supplement, and/or modify this Administrative Claim Request (and the documents that accompany or support same) from time to time as may be necessary or appropriate to conform to, or to adapt to changes in, facts or law, determinations yet to be made in this bankruptcy case or in other proceedings, or otherwise to further the purposes of filing this Administrative Claim Request.

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¹ All capitalized terms used but not defined herein shall have the meanings ascribed to them in the Modification Procedures Order dated June 16, 2009 [Docket No. 17032] (as amended and supplemented by further Orders dated June 29, 2009 [Docket No. 17376], July 17, 2009 [Docket No. 18352], July 21, 2009 [Docket No. 18851] together, the "Procedures Order").

EXHIBIT A

Delphi Corp.
Account #257415
Administrative Claim

Invoice #	Doc Type	Invoice Date	Amount
49234	RB	4/2/2009	4,637.98

Open invoices for goods received by Debtor June 1, 2009 to October 6, 2009

Invoice #	Doc Type	Invoice Date	Amount
1699599	RI	6/8/2009	1,170.40
1706643	RI	6/23/2009	354.24
1720014	RI	8/7/2009	585.20
1720015	RI	8/7/2009	5,852.00
1734373	RI	10/1/2009	15,177.60
1735784	RI	10/2/2009	14,044.80
1735785	RI	10/2/2009	1,136.92
1735786	RI	10/2/2009	14,044.80
1735787	RI	10/2/2009	14,044.80
1735788	RI	10/2/2009	15,177.60
1736064	RI	10/5/2009	15,177.60
1736065	RI	10/5/2009	15,177.60
1736066	RI	10/5/2009	15,177.60
1736397	RI	10/6/2009	14,044.80
1736398	RI	10/6/2009	15,177.60
1736399	RI	10/6/2009	15,177.60
1736400	RI	10/6/2009	264.40
1736720	RI	10/7/2009	15,177.60
1736721	RI	10/7/2009	12,992.72
1736722	RI	10/7/2009	15,177.60
1736723	RI	10/7/2009	15,177.60
1736724	RI	10/7/2009	15,177.60
1736725	RI	10/7/2009	528.80
1736726	RI	10/7/2009	264.40

Total 250,919.86